



TO: All Financial Managers AC200911
FROM: Trina Brietske, Daily Processing Program Manager
DATE: June 26, 2009
SUBJECT: Accounting Policy and Procedure Manual Changes

Please share this information with the appropriate personnel.

Below is a summary of changes to the State Accounting Policy and Procedure Manual that are effective July 1, 2009. These policy changes have been updated to reflect current process changes.

The effective date will remain unchanged for minor policy changes if the intent of the procedure was not altered. Under the effective date, you will find the page revision date to ensure that you are using the revised policy.

An important change in Payment Policy, Taxes - 230.150, is that effective July 1, 2009, the [law governing tax](#) charged by hotels has changed. This is especially important for accounting personnel and traveling employees to be aware of.

The effective date of the policy changes is July 1, 2009. On that date, the policies currently located online will be *replaced* with these versions. Because claims are audited according to the rules that were in effect *at the time the expense occurred*, departments must retain copies of current policies for use when processing claims with dates occurring before July 1, 2009.

Policies and Procedures are located in the DAS-SAE Accounting Policy and Procedure Manual. The updated policies are **temporarily** located at 001-Updated Documents for your review. These policies will be removed from the temporary location and replaced in the Accounting Policy and Procedure Manual on July 1, 2009.

See the following page for a complete description of the policy changes.

Please refer questions to me at (515) 281-4497.

PROCEDURE	CHANGE July 1, 2009
210.000 Travel-Table of Contents	Added 210.102
230.150 Payment Policies-Taxes	A.2.a., c., d. - Per law changes. Added tax changes made for governmental entities.
235.000 Year-End Procedures-Table of Contents	Removed 235.860
235.350 General Services Enterprise-Purchasing	3. Changed policy to reflect new year end process.
235.860 Year-End Procedures-JV1 GAAP Coding	<i>Removed</i> policy.
280.550 Accounting Transactions-PRODS	Updated to reflect the current process.
290.000 Index	Updated
295.000 Effective Date Of Policies	Updated dates